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SUMMARY RECORD OF THE 19th MEETING

Chairman: Mr. HADID (Algeria)

later: Mrs. EMERSON (Portugal)
(Vice-Chairman)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

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The meeting was called to order at 10.30 a.m.

AGENDA ITEM 120: FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS (A/48/5/Add.4 and Add.5, A/48/230, A/48/516, A/48/530, A/48/572 and A/48/587)

1. Mr. PREMPEH (Chairman of the United Nations Board of Auditors) introduced the reports of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR) (A/48/5/Add.5) and on the United Nations Institute for Training and Research (UNITAR) (A/48/5/Add.4). The auditors had continued their practice of summarizing their recommendations, in order of priority, in a single paragraph. The Board had also summarized its main findings, conclusions and recommendations in a separate document, but had treated UNITAR and UNHCR as separate entities, for they did not have enough in common to be consolidated. The Board's comments on the implementation of its previous recommendations were contained in the annexes to its reports. Lastly, it had ensured that the presentation of liquidity positions was made in the context of common accounting standards.

2. The auditors would consider the follow-up of certain provisions of resolution 47/211 in their reports to be submitted to the Assembly at its forty-ninth session. However, they it had already taken steps to ensure that the concerns expressed in that resolution were adequately addressed. First of all, the Board had expanded its audit coverage of all peace-keeping operations without reducing the coverage of regular budget and extrabudgetary activities. The Board was also consulting with the Administration on the submission of a separate document dealing with the financial reports and financial statements for peace-keeping operations. Lastly, during the current biennium, a horizontal study of procurement and computer operations and electronic data processing systems had been carried out. The results of the horizontal study of UNHCR were contained in the report on UNHCR; the deficiencies uncovered in other organizations would be reported at the end of the biennium.

3. The Board had conducted its audit in accordance with existing standards and regulations and, through its Audit Operations Committee, had maintained an ongoing dialogue with the Administrations concerned, thus providing them an opportunity to comment on its findings before the reports were finalized. It had also cooperated with the internal audit services and had held discussions with the Joint Inspection Unit and the Advisory Committee on Administrative and Budgetary Questions.

4. The Board had issued a qualified audit opinion on the financial statements of UNITAR, for it had been unable to satisfy itself that all the transactions included in the financial statements had been effected in accordance with the Financial Regulations of the United Nations and the requisite legislative authority, particularly the expenditures made in excess of paid-in contributions and other available resources.

5. The Board had taken into account the major restructuring of UNITAR provided for in General Assembly resolution 47/227 - which had taken place after the

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balance sheet date had been drawn up - and which was considered to have had a significant impact on the financial position of the Institute. It was the Board's view, in particular, that, in future, the UNITAR Administration should formulate its annual budgets on the basis of realizable income and should programme activities and projects only to the extent that voluntary contributions were available. It had also recommended the appointment of a liaison officer to facilitate the transition, as provided for in the Assembly resolution, and the drafting of specific guidelines on the transfer of the Institute's headquarters, which had not yet been done as of the time of the audit.

6. Cash management of the voluntary funds administered by the United Nations High Commissioner for Refugees had been considered particularly deficient in four areas: (a) the field offices' Zero Dollar Imprest Accounts; (b) the opening of bank accounts and the handling of petty cash; (c) the segregation of functions relating to cash management in the field offices; and (d) the discovery of serious deviations from internal control principles. The Board had recommended that priority attention should be given to strengthening the internal control of cash operations in the field offices.

7. Concerning programme management, he said that existing agreements with implementing partners and executing agencies should be amended in order to avoid the problems - particularly delays - which had occurred in project implementation and to resolve questions of accountability and the auditing of project funds. As value-for-money utilization of project resources had not always been up to standard, the utilization of those funds should also be more closely monitored, in particular, through more frequent visits to the field. Lastly, the untimely submission of project monitoring reports had led to lower rates of collection for pledges.

8. Concerning accounts and financial reporting, the Board had advised the Administration the year before to carry out regular reviews of outstanding unliquidated obligations so that unspent funds could be released, where appropriate, for other projects. In 1992, the amount of unliquidated obligations had more than tripled, standing at nearly $343 million, or 32 per cent of total obligations (as against 19.3 per cent in 1991). The proportion of those obligations cancelled in the ensuing years ranged from 20 to 25 per cent, which indicated a consistent pattern of overbudgeting expenditures and earmarking funds to projects for which they were ultimately not used. As the Board had already recommended, there should be a regular review of unliquidated obligations, and the method of allocating funds should be assessed.

9. In most of the field offices visited, many consultants had been hired, some for long periods, to perform the regular functions of UNHCR. A determination should be made as to whether exceptions from existing procedures were called for or whether it was preferable to institute new procedures tailored specifically to UNHCR.

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10. The auditors had noted that purchase authorizations were incomplete and that receiving reports for international shipments had been submitted very late, which reflected a serious disregard of prescribed procedures. Shortcomings had been noted in procurement procedures at the field offices, particularly with respect to bidding procedure and the segregation of responsibilities. Measures must be taken to strengthen the capacity of field offices to comply with procurement regulations.

11. Considerable progress had been achieved in the introduction of the Financial Management Information System, and UNHCR should pursue that initiative, coordinating its activities, where applicable, with those of the United Nations Integrated Management Information Systems Steering Committee.

12. Mr. TAKASU (Controller) introduced four reports of the Secretary-General, three of which had been prepared on the request of the General Assembly and the fourth in response to an initiative by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency (IAEA).

13. The information contained in the Secretary-General's report on the implementation of the recommendations of the Board of Auditors in its report for the period ended 31 December 1991 (A/48/516) had first been submitted to the Advisory Committee on Administrative and Budgetary Questions (ACABQ), whose comments had been taken into account when finalizing the text of the report. In paragraphs 5 to 35 the report indicated, in response to concerns expressed in paragraph 9 of resolution 47/211, measures adopted or planned in the areas of (a) budgetary control, (b) purchasing policy in the acquisition of goods and services, (c) the hiring, granting of remuneration and performance evaluation of experts, consultants and personnel engaged on a short-term basis, (d) managing and controlling the granting of allowances and benefits to staff members and (e) control over the inventory of non-expendable property. The annex to the report contained a schedule of the measures already taken or to be taken in response to the recommendations of the Board of Auditors.

14. The report of the Secretary-General on the recovery of misappropriated funds from staff members and former staff members (A/48/572) had been prepared in response to paragraph 13 of resolution 47/211, in which the General Assembly had requested the Secretary-General to make proposals on establishing legal and effective mechanisms to recover misappropriated funds and on seeking criminal prosecution of those who had committed fraud against the Organization. Steps which the General Assembly might wish to take were indicated in paragraphs 10, 33 and 35.

15. The report of the Secretary-General on accounting standards (A/48/530) had been prepared in response to decision 47/449, by which the General Assembly had requested the Secretary-General to report on the common accounting standards applicable to the United Nations system. Acting through the Consultative Committee on Administrative Questions (Financial and Budgetary Questions) (CCAQ (FB)) and with the assistance of the Technical Group of the Panel of External Auditors of the United Nations, the Specialized Agencies and IAEA, the

agencies in question had completed the establishment of common standards, which were set out in the annex to the report. The General Assembly was invited to take note of those standards.

16. The report of the Secretary-General on independent audits and management reviews of activities of the United Nations system (A/48/587) stemmed from a letter from the Panel of External Auditors, conveying views on independent audits carried out on behalf of donors of extrabudgetary funds and on management reviews of activities of the system carried out on behalf of individual States. In view of the significance of those issues, the Secretary-General had referred the letter to the Administrative Committee on Coordination (ACC), whose response was contained in the annex to the report. The Committee might wish to recommend to the General Assembly that it should endorse the views and recommendations of the Panel of External Auditors, as supported by ACC.

17. Mr. CHUINKAM (Cameroon) said he was pleased that the auditors had complied with the provisions of resolution 47/211, in particular paragraph 18. He regretted, however, that the numerous irregularities highlighted in previous reports had tarnished the image of the Organization at the very time when it was increasingly called upon to promote multilateral cooperation and, in that regard, he stressed that the current financial situation of the Organization and the rapid expansion of peace-keeping operations rendered transparency and integrity absolutely essential in accounting procedures.

18. Although they related exclusively to the United Nations Institute for Training and Research (UNITAR) and the Office of the United Nations High Commissioner for Refugees (UNHCR), the two reports still reflected the situation in the United Nations system as a whole. In that context, he regretted that the recommendations put forward by the auditors in their reports for the period ending in 1991, some of which were intended to remedy long-standing irregularities, had only been partially implemented.

19. Turning to the report on UNITAR (A/48/5/Add.4), he recalled that, in accordance with the revised statute of the Institute and General Assembly resolution 46/180, the Institute's expenses should be fully covered by voluntary contributions. A stop should therefore be put to the practice of making expenses in excess of allotments. The UNITAR Administration should in the future base its annual budget on realizable income, as recommended by the Board of Auditors. In addition, he noted that the Secretary-General had finally designated a liaison officer in accordance with the auditors' recommendations.

20. In his view, UNITAR, whose activities he greatly appreciated, was an integral part of the United Nations and it should therefore be possible to incorporate the Institute's expenses in the Organization's regular budget. Rental charges for the Institute should be waived and, as recommended by the Auditors, the financial status of Special Purpose Grants Funds project should be subject to periodic monitoring.

21. His delegation noted that, in their report on voluntary contributions administered by UNHCR (A/48/5/Add.5), the auditors had noted numerous

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irregularities. Procurement without competitive bidding was tantamount to fraud and that situation had been aggravated by the disappearance of purchase orders and the practice in accordance with which a single staff member was responsible for all procurement operations. Increasing pressure of work was an overworked excuse for delays in processing reports submitted by the implementing partners of UNHCR. As for the numerous departures from administrative instructions relating to the hiring of consultants and temporary assistance, the prevailing circumstances should be reviewed, as recommended by the Auditors. His delegation believed that the officers responsible for the cases cited in paragraphs 84 (a) and (b) of the report should be held accountable. Finally, the deplorable situation described in paragraphs 50 and 52 was unacceptable. Those deficiencies served to weaken internal controls and facilitated fraud. He expressed his deep concern that such irregularities had once again been recorded in the Auditors' report for 1992, although UNHCR had stated, in response to the recommendations contained in the previous report, that it had taken the necessary remedial action.

22. He wondered whether such recurrent anomalies were due to inaction on the part of management or the overwhelming magnitude of the problems to be solved. In any event, the necessary oversight mechanisms did exist and, if properly employed, should be sufficient; there was no need to create new mechanisms.

23. Mrs. Emerson (Portugal) took the Chair.

24. Mr. ORR (Canada) asked when the information requested in paragraph 9 of resolution 47/211 would be submitted by the executive heads of United Nations organizations and programmes.

AGENDA ITEM 126: PATTERN OF CONFERENCES (A/48/32/Rev.1 and Add.1 and Add.2; A/C.5/48/1)

25. Mr. BARIMANI (Chairman of the Committee on Conferences), introducing the report of the Committee on Conferences (A/48/32/Rev.1 and Add.1), said that, in accordance with the biennialization of its programme of work in 1991, it had devoted most of its 1993 deliberations to issues relating to the system-wide planning, coordination and organization of meetings. It had also considered various reports submitted by the Secretariat, as well as the draft calendar of conferences and meetings for 1994-1995. In addition to a summary of the above work, the Committee's report contained specific recommendations for the General Assembly and directives for the Secretariat.

26. The draft calendar of conferences and meetings for 1994-1995 was contained in annex I of the report, and updates to it could be found in addendum 2. The calendar was particularly full owing to the recent establishment of numerous subsidiary organs and the six special conferences scheduled during the biennium. The Committee had worked closely with the Secretariat and the various relevant bodies to prepare a calendar that would meet the needs of the Organization as a whole and, to the extent possible, would avoid the overlapping of meetings

related to the same sector at the same conference location. It strongly urged the General Assembly to adopt the draft calendar of conferences and meetings for 1994-1995. If, in the course of the current session, proposals were made in the Main Committees that could have an impact on the calendar, the Committee would meet to consider them and formulate recommendations.

27. The Committee had approved six written requests for changes or additions to the approved calendar of conferences for 1993 and had recommended to the General Assembly that it should explicitly authorize 11 bodies to meet in New York during the forty-eighth session. It had also examined the draft biennial calendar of conferences and meetings of the Economic and Social Council and had transmitted its comments and recommendations to the Council for consideration.

28. In accordance with the request formulated by the General Assembly in paragraph 3 of its resolution 47/202 C, the Committee had reviewed the implementation of its terms of reference. It had concluded that, while on the whole still valid, they were less comprehensive than those envisaged by the Group of High-level Intergovernmental Experts (Group of Eighteen). The Committee had determined that in future it should concentrate harder on informing the subsidiary organs, providing clear directives to the Secretariat, setting standards and heightening awareness. It had also decided to keep the implementation of its mandate under review in the light of further developments related to conference-servicing requirements.

29. One way that the Committee could make subsidiary organs more aware of the need to optimize the utilization of conference resources was to compile statistics on their use and bring them to the attention of the organs. To encourage those organs to improve their performance, the Committee had decided to raise the minimum conference-servicing utilization rate to 80 per cent. It had also decided to continue to compile statistics for a core sample of organs that had been meeting regularly for the past decade, but it would refine its methodology by providing an analysis of perceived trends and capacity utilization figures.

30. As Chairman of the Committee on Conferences, he had spoken personally with the chairmen of the organs whose conference-servicing utilization rate was below the benchmark figure. For its part, the secretariat of the Committee had contacted the secretariats of the underutilizers. In addition, letters had been addressed to the chairmen and secretaries of subsidiary organs bringing to their attention the importance of utilizing conference services efficiently and effectively. On the basis of the information received in response to those letters, the Committee had developed a set of 22 measures to ensure optimum utilization of conference services. Those measures, which would be brought to the attention of the secretariats of all of the subsidiary organs, were contained in annex II of the Committee's report.

31. In 1993, after carefully reviewing the indices for the availability of pre-session documentation and compliance with the relevant rules, which it had been decided to incorporate into the methodology on conference-servicing

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utilization rates, the Committee had noted that the deadlines for the submission and distribution of documents were almost never met. It would therefore intensify its efforts to provide information and increase awareness in that area. That was the purpose of document A/AC.172/INF.15, which brought to the attention of all organs and offices concerned the General Assembly resolutions, guidelines and rules on the utilization of conference-servicing resources and control and limitation of documentation and provided information on the notional cost per hour of meeting time and page of documentation. That document had been distributed to all Member States.

32. With respect to the provision of written meeting records to subsidiary organs, the Committee on Conferences had recommended that, in view of the Organization's financial crisis, all bodies currently entitled to written meeting records should review their need for such records.

33. Because it was concerned about non-compliance with the six-week rule for the issuance of pre-session documentation, in paragraphs 92 and 93 of its report the Committee recommended actions to be taken by the Secretariat and invited intergovernmental bodies to review their agendas with a view, inter alia, to combining agenda items and limiting requests for pre-session documentation.

34. As to the meetings of organs and programmes not funded from the regular budget of the United Nations, the Committee on Conferences had reviewed the service requirements submitted by the Executive Board of the United Nations Children's Fund (UNICEF) and the Governing Council of the United Nations Development Programme (UNDP) and had recommended to the General Assembly that it should invite the two bodies to rationalize their requirements to the maximum extent possible.

35. An issue that had attracted the Committee's particular attention was the possibility of coordinating the planning of all organizational aspects of conference servicing, as was already done in the context of the Inter-Agency Meeting on Language Arrangements, Documentation and Publications. The Committee would like to see that mechanism enhanced with a view to optimizing the use of conference services, resources and facilities.

36. The Committee had examined the draft of the Secretary-General's report on United Nations publications policy, contained in document A/C.5/48/10, and had recommended that its comments and observations should be taken into account in preparing the final report.

37. Recognizing the importance of forecasting and planning in the application of new technology to conference servicing, the Committee had asked the Secretariat to include in a report to be submitted to it in 1994 information on the long- and short-range time-frames for the introduction of each innovation at each duty station. Once again, the Committee had urged that, in so far as possible, the introduction of new technology should proceed at the same pace at all United Nations conference centres.

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38. In the context of its mandate, the Committee had reviewed the fascicle of the programme budget for the biennium 1994-1995 relating to conference services. It had recalled that the timely provision of appropriate, timely, high-quality conference services in the most cost-effective manner possible and with due respect for equal treatment of all official languages was essential for the Organization to function efficiently. The Committee was of the view that, to attain that objective, enhanced coordination and technological innovation were indispensable, but no more so than providing adequate human and material resources. In that regard, it had made several suggestions and recommendations, which were contained in paragraphs 8 to 15 of addendum 1 of its report. The Committee had noted that negotiations were continuing with the United Nations Industrial Development Organization (UNIDO) on the establishment at Vienna of unified conference services to be administered by the United Nations, and it had urged that those negotiations should be concluded as quickly as possible. It had also decided that in future its review of the proposed programme budget for conference services should be expanded to include conference services at Nairobi and the regional commissions.

39. Concerned at the implications which the economy measures announced by the Secretary-General in August 1993 would have for the work of the General Assembly, the Committee had requested its President to address a letter on the matter - which was reproduced in chapter X of the Committee's report - to the President of the General Assembly. During its consideration of the proposed programme budget for conference services, the Committee had again referred to the matter and had expressed deep concern at the continued application of the economy measures, particularly in Geneva, where they affected the provision of conference services to bodies serviced by the Centre for Human Rights. While appreciating efforts aimed at reducing costs, the Committee had recommended that the measures should be lifted with immediate effect.

40. He noted that all the Committee's recommendations and directives were intended to more fully meet the needs of Member States and intergovernmental bodies and ensure that they utilized the conference services made available to them in the most efficient and most cost-effective manner possible. In conclusion, he thanked the secretariat of the Committee for its unswerving support and the Office of Conference Services, which had been a much appreciated partner throughout the work of the Committee.

41. Mrs. CESTAC (Director, Office of Conference Services), describing the general situation with respect to conference services, said that the trends observed in 1992 had been confirmed and accentuated. As the Secretary-General had stated in his report on the work of the Organization, the heightened role of the Organization as a focus for international multilateral dialogue had intensified the demand for conference services in the Secretariat. The activity of the Security Council and its subsidiary bodies, in particular the committees responsible for monitoring the implementation of resolutions on sanctions, had continued to increase; activity outside the political sector had been considerable as well, inter alia, as a result of the recent establishment of new intergovernmental organs or expert bodies such as those established following

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the Rio Conference. The Security Council alone had held 606 formal meetings and sessions of consultations of the whole from January 1992 to the end of August 1993. The fact that the Council now functioned like a "task force" imposed, as far as the necessary conference servicing was concerned, constraints which were only incompletely reflected in the statistics for the volume of documentation and meetings.

42. The statistics were none the less quite informative: the volume of translation processed in New York during the first six months of 1993 reflected an increase of some 16 per cent over the same period in 1992, more than half of which was attributable to the activities of the Council; as to meetings servicing, the trend was the same - the number of meetings held in New York receiving interpretation services had been 11 per cent higher than the number in the first half of 1992. The upward trend in the demand for conference services also had been felt at the United Nations Office at Geneva, particularly as a result of the expansion of the activities of bodies serviced by the Centre for Human Rights. At the United Nations Office at Vienna, the restructuring of some substantive units was not expected to have any appreciable impact on the demand for conference services. There was every reason to believe that the trend would continue in the medium term, since the proposed calendar of conferences and meetings for 1994-1995 was particularly heavy, with, for example, six major conferences scheduled for that period.

43. In response to that rising demand, the efforts of the Office of Conference Services, which were in line with the strategy outlined in the medium-term plan, took into account the guidelines provided by the Committee on Conferences and the General Assembly, the continuing objective being to ensure the rigorous management of resources allocated for meetings servicing and documents processing while maintaining the requisite quality of services.

44. With a view to improving the management of conference services as a whole, the Office had endeavoured, in accordance with the recommendation of the Committee on Conferences as endorsed by the General Assembly in the final preambular paragraph of resolution A/47/202 C, to strengthen the means at its disposal for global planning, initially by making changes in its organizational structure so as to include under the Office of the Director functions relating to the coordination of technological innovations and documents control; and subsequently, by establishing a system of consultations between the three major United Nations conference centres and the agencies of the United Nations system, in particular, in the context of the Inter-Agency Meeting on Language Arrangements, Documentation and Publications (IAMLADP), and by developing staff exchanges and transferring workloads between centres, taking into account peak and slack periods. Lastly, the Office had continued to acquire more efficient management and planning tools. The computerized documents tracking system (DRITS) had been linked to author departments in New York; it was now operational in Geneva and was being installed at Vienna. A computerized system for scheduling interpretation assignments had made possible the improved management of the capacity of the Interpretation Service, especially with regard to cancellations or postponements. There also were plans to use computers in managing the calendar of conferences.

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45. With regard to the planning of meetings, the Office had worked in close cooperation with the secretaries of various bodies in order to spread meetings out as evenly as possible over the biennium and avoid the scheduling of several meetings dealing with the same area at the same time and in the same centre. That close cooperation with the substantive departments extended to the scheduling of meetings: a coordination meeting with the secretariat of the General Assembly and the secretaries of the Main Committees had been held every week since the beginning of the forty-eighth session. Prior to the start of the session, as in previous years, a coordination meeting had been held at which the Office had drawn attention to the rules laid down by the General Assembly for rationalizing the use of meetings servicing resources and for the control and limitation of documentation. Similar arrangements were in place in the other two main conference centres.

46. On the subject of the limitation of documentation, the reports of the Committee on Conferences indicated fairly clearly that the action taken thus far had had but little impact. The Office did not have the power to enforce rules on the length of documents which did not emanate from the Secretariat. As to the number of documents, the Secretary-General himself had seen fit to invite Member States to carefully review the need for every report. To facilitate such a review, the Secretariat had set up two working groups, in which the Office of Conference Services was represented, to evaluate the usefulness of all reports dealing with political and with economic and social matters, respectively.

47. Where the processing of documents was concerned, the verbatim records of the meetings of the General Assembly were now issued immediately as official records, together with any necessary corrigenda, as required by paragraph 17 of General Assembly resolution 47/202 B; that measure did not appear to have affected the timing of issuance. The Office, together with the Security Council secretariat, had studied the possibility of extending the arrangement to the verbatim records of the Council's meetings, and a proposal on the subject would soon be before the Council.

48. Furthermore, in accordance with the strategy set forth in the medium-term plan, the goal of which was to establish an integrated production chain, the Office was continuing its step-by-step application of technological innovation to document processing. Thanks to the conversion of the word-processing units to WordPerfect software, which was virtually complete, computer-assisted publication (CAP) was feasible on a much larger scale. Since 1992, official documents had been edited on computer and transmitted in electronic form either to copy preparers or directly to the reproduction shop.

49. The optical disk system had been accessible to the permanent missions in New York since September and for several months in Geneva where a number of missions were linked to it. Adding the Secretariat to the network would enable word-processing personnel to take advantage of the system. The third phase of the establishment of the system, to begin in 1994, provided for an increase in the number of retrieval stations within the Secretariat, the linkage of additional permanent missions and the extension of the system to some external offices. Where translation was concerned, the programme budget estimates for

(Mrs. Cestac)

1994-1995 provided for the acquisition of personal computers to reinforce the still rudimentary equipment in the translation services. The Office was studying very actively the benefits to be derived from computer-assisted translation systems which would centralize the work tools required by translators. In an initial stage, the computers, once networked, would be linked to the optical disk system and the terminology and reference data-bases.

50. The productivity of conference services had continued to increase, thanks not only to tighter management but also to the dedication of the staff. In New York the average productivity of translators in the first half of 1993 had increased by 11 per cent in comparison with the same period in 1992.

51. However, despite progress made, and despite the various measures introduced by the Office to meet growing needs efficiently, serious problems remained, particularly with regard to documentation. Thus, notwithstanding the General Assembly's injunction in paragraph 15 of its resolution 47/202 B, the summary records of meetings would not be translated during the session. One of the reasons was that, as in 1992, a number of posts had been frozen and furthermore 1993 had seen the particularly late submission of pre-session documentation: with less than six weeks to go until the date on which the Assembly was aiming to finish its work in 1993, 30 per cent of those documents had yet to be submitted.

52. With regard to the budget estimates for conference services, which the Committee had not yet taken up, she wished to recall the fact that the Committee on Conferences had stressed the need for the Office to have adequate resources to deal with the growing workload and to enable it better to comply with the deadlines set for the submission of documentation, and had stated that while enhanced coordination and technical innovation were indispensable, it was equally essential to provide adequate human and material resources. She wished to point out in that connection that the requests for resources were in line with the resources which had actually been allocated to Conference Services during the current biennium and that the Secretary-General's proposals left no room for manoeuvre, other than through new productivity gains. It was therefore to be hoped that the Committee, with the aim of providing the Office of Conference Services with the resources to carry out its mission as effectively as possible, would receive favourably those proposals.

AGENDA ITEM 121: REVIEW OF THE EFFICIENCY OF THE ADMINISTRATIVE AND FINANCIAL FUNCTIONING OF THE UNITED NATIONS (continued) (A/48/16 (Part I) and (Part II) A/48/277, 281, 428 and 452)

53. Mrs. GOICOCHEA (Cuba) said that the reports published under the symbols A/48/428 and A/48/281 should have been submitted to the Advisory Committee on Administrative and Budgetary Questions (ACABQ) before being submitted to the Fifth Committee and she requested the Secretariat to take steps to ensure that such a situation did not occur again in the future.

(Mrs. Goicochea, Cuba)

54. It was unfortunate that the report of the Secretary-General on restructuring and efficiency of the Secretariat (A/48/428) did not correspond to the request made in Section II, paragraph 6 of General Assembly resolution 47/212. It was particularly important, since the programme budget estimates were being considered that year, that the Committee for Programme and Coordination (CPC) and the various intergovernmental bodies should have available an analytical report showing the impact of restructuring on programmes. In addition, the programme budget estimates had not yet been submitted to the Main Committees of the General Assembly and other competent bodies. Her delegation therefore had the impression that the restructuring was being carried out without Member States being able to look seriously at its impact on the effectiveness of the Organization, in other words, its ability to carry out its mandates as reflected in the various programmes. Her delegation endorsed the recommendation made by the Committee for Programme and Coordination in paragraph 16 of Part II of its report that the analytical document in question should be submitted to the General Assembly at its forty-ninth session, but considered that it was vital that the report should be considered first by the competent intergovernmental bodies; she hoped that the draft resolution on the question of the efficiency of the Organization would reflect those requirements.

55. Her delegation wished to stress, also in connection with document A/48/428, that it agreed with the representatives of Kenya and Pakistan that the issue of economic and social development occupied a predominant position in the Organization's work and that the restructuring of the Secretariat should take that into consideration. It was therefore surprised to read in the first sentence of paragraph 82 of the report, that human rights ranked second among the concerns of the United Nations, Article I, paragraph 3 of the Charter of the United Nations notwithstanding. Moreover, the programme budget estimates for the biennium 1994-1995 did not accord with the priorities set by the General Assembly in its resolution 45/253. It was also to be regretted that the Global Conference on the Sustainable Development of Small Island Developing States had not been mentioned in paragraph 18 of the report.

56. Not enough emphasis had been placed on the need to eliminate duplication within the Secretariat, in particular between some positions in the Executive Office of the Secretary-General and those in other departments, and she expressed the hope, as had other delegations, that the restructuring would be extended in that direction. She hoped that measures would be taken in that connection within the framework of the programme budget estimates for the biennium 1994-1995. It was also important that before taking a decision on the incorporation of the Office of Project Services of UNDP within the Department of Development Support and Management Services, the Fifth Committee would have before it the relevant information on the modalities of carrying out that merger as provided for in section II, paragraph 6 of General Assembly resolution 47/212. Her delegation endorsed the comments made by Pakistan on decentralization and hoped that the Secretary-General would submit a detailed report on that issue.

(Mrs. Goicochea, Cuba)

57. With regard to document A/48/281, she welcomed the fact that the introduction contained a reminder of the Committee's recommendation that the mandate of the Fifth Committee in administrative and budgetary matters should be fully respected. Her delegation endorsed the Committee's conclusions and recommendations with regard to the report, but considered that any possible recommendation which meant taking into consideration estimates regarding expenditure on preventive diplomacy and peacemaking should be submitted to the Advisory Committee. Finally, her delegation fully supported the conclusions and recommendations of the Committee concerning the accountability and responsibility of programme managers in the United Nations (A/48/452).

The meeting rose at 12.15 p.m.